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Capital and Capitalistic Organization

Corporation Finance. Part II. Distributing Securities Reorganization. By HASTINGS LYON. (Boston: Houghton Mifflin Company. 1916. Pp. vii, 316. \$2.00.)

Students of corporation finance will welcome the appearance of a new work by Hastings Lyon. The suggestive treatment of a few topics in an earlier volume (entitled *Capitalization*) has stimulated a desire for similar discussion of other phases of corporate financing. *Capitalization* (now called *Corporation Finance, Part I*) dealt with the promotion of enterprises, the use and significance of the numerous types of securities for the new corporation as well as for its promoters, stockholders, and creditors. The new volume (*Corporation Finance, Part II*) considers the corporation as a going concern and discusses financial problems. Three main topics are treated, the raising of additional funds or the distribution of securities, corporate income, and reorganization.

The first half of the book is devoted to a consideration of the ways and means of raising additional funds for the capital account. Chapter 1 gives a more satisfactory discussion of the method of raising funds through direct appeal to the stockholder than is to be found elsewhere. The second chapter, upon the raising of funds through banking houses, includes a good description of the character and functioning of investment bankers in connection with the distribution of securities issues. The following section affords a detailed account of syndicate organization and operation which throws additional light upon a number of points, among which may be mentioned the distinction between